

**Report of Organizational Actions
 Affecting Basis of Securities**

▶ See separate instructions.

Part I Reporting Issuer

1 Issuer's name Interval Leisure Group, Inc.		2 Issuer's employer identification number (EIN) 26-2590997	
3 Name of contact for additional information Lily Arteaga	4 Telephone No. of contact 305-925-7302	5 Email address of contact Lily.Arteaga@iilg.com	
6 Number and street (or P.O. box if mail is not delivered to street address) of contact 6262 Sunset Drive		7 City, town, or post office, state, and Zip code of contact Miami, Florida 33143	
8 Date of action 5/11/2016	9 Classification and description See Attachment.		
10 CUSIP number 46113M108	11 Serial number(s)	12 Ticker symbol IILG	13 Account number(s)

Part II Organizational Action Attach additional statements if needed. See back of form for additional questions.

14 Describe the organizational action and, if applicable, the date of the action or the date against which shareholders' ownership is measured for the action ▶ [See Attachment.](#)

15 Describe the quantitative effect of the organizational action on the basis of the security in the hands of a U.S. taxpayer as an adjustment per share or as a percentage of old basis ▶ [See Attachment.](#)

16 Describe the calculation of the change in basis and the data that supports the calculation, such as the market values of securities and the valuation dates ▶ [See Attachment.](#)

Part II Organizational Action (continued)

17 List the applicable Internal Revenue Code section(s) and subsection(s) upon which the tax treatment is based ▶ [See Attachment.](#)

Multiple horizontal lines for listing Internal Revenue Code sections.

18 Can any resulting loss be recognized? ▶ [See Attachment.](#)

Multiple horizontal lines for providing information on resulting loss recognition.

19 Provide any other information necessary to implement the adjustment, such as the reportable tax year ▶ [See Attachment.](#)

Multiple horizontal lines for providing other necessary information.

Sign Here

Under penalties of perjury, I declare that I have examined this return, including accompanying schedules and statements, and to the best of my knowledge and belief, it is true, correct, and complete. Declaration of preparer (other than officer) is based on all information of which preparer has any knowledge.

Signature ▶ Jeanette E. Marbert Date ▶ 6/22/16

Print your name ▶ Jeanette E. Marbert Title ▶ Executive Vice President & COO

Paid Preparer Use Only	Print/Type preparer's name	Preparer's signature	Date	Check <input type="checkbox"/> if self-employed	PTIN
	Firm's name ▶				Firm's EIN ▶
	Firm's address ▶				Phone no.

Part I. Reporting Issuer

Item 9.

The securities subject to reporting include all Interval Leisure Group, Inc. (“ILG”) common stock issued in exchange for common stock of Vistana Signature Experiences, Inc. (“Vistana”) pursuant to the merger of Iris Merger Sub, Inc., a wholly-owned subsidiary of ILG (“Merger Sub”) with and into Vistana on May 11, 2016.

Part II. Organizational Action

Item 14

The organizational action involves the merger of Merger Sub, a wholly-owned subsidiary of ILG, with and into Vistana on May 11, 2016 (the “Merger”). The Merger immediately followed the spin-off of Vistana (the “Spin-Off”) by its wholly-owned parent, Starwood, Hotels & Resorts Worldwide, Inc. (“Starwood”). As a result of the Merger, each share of Vistana common stock was exchanged for 0.430944 shares of ILG common stock. All fractional shares resulting from the Merger were aggregated and sold by the distribution agent, on behalf of the Vistana stockholders, and the proceeds, less any commissions or other fees, were distributed to such stockholders in accordance with their fractional interest in the aggregate number of shares sold.

Item 15

Generally, a Vistana stockholder’s aggregate tax basis in the shares of ILG common stock received by such stockholder in the Merger, including any fractional shares of ILG common stock deemed received by the stockholder, will be equal to such stockholder’s aggregate tax basis in the Vistana common stock exchanged therefor. For information regarding the Vistana stockholders’ tax bases in their Vistana common stock, please see Starwood’s Form 8937 (and the attachment thereto) posted in connection with the Spin-Off, which may be found on Starwood’s website at www.starwoodhotels.com in the Investor Relations section.

Item 16

Please see response to Item 15 above.

Item 17

Sections 368(a) and 358(a) of the Internal Revenue Code of 1986, as amended (the “Code”). Additionally, Section 1001 of the Code to the extent that cash was received in lieu of fractional shares.

Item 18

Generally, Vistana stockholder will not recognize income, gain or loss for U.S. federal income tax purposes on the receipt of ILG common stock in the Merger pursuant to Section 368(a) of the

Interval Leisure Group, Inc.
EIN: 26-2590997
Attachment to Form 8937

Code. A Vistana stockholder may recognize gain or loss with respect to cash received in lieu of a fractional share of ILG common stock equal to the difference between the cash received (or deemed received) and the shareholder's allocated basis in such fractional share.

Item 19

The exchange was consummated in 2016.

We urge you to consult your own tax advisor regarding the particular tax consequences of the Merger to you, including the applicability and effect of all U.S. federal, state and local and foreign tax laws.

The information in this document does not constitute tax advice and is not intended or written to be used, and cannot be used, for the purpose of avoiding penalties under the Internal Revenue Code.

We urge you to read the Registration Statement on Form S-4 (File No. 333-208567) filed by ILG with the Securities and Exchange Commission, particularly the discussion beginning on page 102 under the heading "U.S. Federal Income Tax Consequences of the Distribution and Merger" and Starwood's Form 8937 (and the attachment thereto) posted in connection with the Spin-Off, which may be found on Starwood's website at www.starwoodhotels.com in the Investor Relations section.